

CHAPTER I

CALENDAR OF DUTIES

DUTIES TO BE PERFORMED EACH MONTH:

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| 1st Day of Month | Balance and prove all records at close of preceding month, prepare monthly financial statement and reconcile with statement prepared by county auditor. |
| | Check depository statements and prepare reconciliation with each depository. |
| Before the 16th Day of Month | File three (3) copies of financial report for preceding month with county auditor. Auditor is to immediately transmit one copy to the State Board of Accounts, file the original copy with the records of the county board of finance, and submit a copy to the board of county commissioners at its next meeting. (County Form 47 TR, Revised 1987) [IC 36-2-10-16] |

PERIODIC DUTIES:

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| January | Report and remit inheritance tax receipts for period from 10-1 to 12-31. |
| January 15 | Last day to report and remit gross income tax receipts for previous quarter. |
| March 1 | Receive tax duplicates from county auditor. [IC 6-1.1-22-3] Prepare tax statements and receipts and mail to taxpayers as soon as possible after March 1. The work of preparing the statements and receipts should begin before March 1, if possible. [IC 6-1.1-22-8] |
| April 1 | Report and remit inheritance tax receipts for period from 1-1 to 3-31. |
| April 15 | Last day to report and remit gross income tax receipts for previous quarter. |
| May 10 | Last day for taxpayers to pay first installment of tax without penalty. [IC 6-1.1-22-9] |
| May 11 | Start making settlement. Certify tax collections, including ditch and special assessments, to county auditor. |
| June 1 | Last day to receive lists of public employees, after which immediate search should be made to determine any tax delinquencies. [IC 6-1.1-22-14] |
| June 30 | Last day to make settlement with state and local units. [IC 6-1.1-27-1] File report with county auditor of demand fees collected from 1-1 to 6-30. |
| July 1 | Last day to prepare and record list of delinquent real estate taxes in preparation for tax sale. [IC 6-1.1-24-1] Report and remit inheritance tax receipts for period 4-1 to 6-30. |

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| July 1 | Last day to file County Form 144, Statement of Salaries and Wages Proposed to be Paid Officers and Employees, for ensuing year with county auditor. [IC 36-2-5-4] |
| July 15 | Last day to report and remit gross income tax receipts for previous quarter. |
| August 1 | Last day for making demands for payment of delinquent personal property tax of preceding year. (See November) [IC 6-1.1-23-1] |
| Before the Thursday After 1st Monday in August | Last day to file budget estimate for ensuing year with county auditor. [IC 36-2-5-5] |
| October 1 | Report and remit inheritance tax receipts for period 7-1 to 9-30. |
| October 15 | Last day to report and remit gross income tax receipts for previous quarter. |
| November 10 | Last day for taxpayers to pay second installment of tax without penalty. [IC 6-1.1-22-9] |
| November 11 | Start making settlement. Certify tax collections, including ditch and special collections, to county auditor. Make demand for taxes for every taxpayer delinquent in payment of personal property taxes. If payment is not made within thirty days from date of demand, proceed to enforce collection by levy and sale of personal property. [IC 6-1.1-23-1] |
| December 1 | Last day to receive lists of public employees, after which immediate search should be made to determine any tax delinquencies. [IC 6-1.1-22-14] |
| December 31 | Last day to make tax settlement with state and local units. [IC 6-1.1-27-1] File report with county auditor of demand fees collected from 7-1 to 12-31. |

OCCASIONAL DUTIES:

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| Ditch Duplicate | Within fifteen (15) days after receipt of Ditch Duplicate, Form 63, mail statement of assessment due. [IC 36-9-27-86] |
| Advance of Taxes | Treasurer shall advance property taxes within thirty (30) days of the request in conformance with governing laws. [IC 5-13-6-3] |
| Investment Interest | Cause investment interest to be paid by depositories to county at proper intervals. |